

SENATE BILL 1263

By Kyle

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, Part 7, relative to local option sales and
use taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 7, is amended by
adding the following language as a new, appropriately designated section:

§ 67-6-717. Notwithstanding the provisions of any law to the contrary, on and
after January 1, 2006, local option sales tax shall be neither levied nor collected on the
retail sale of food and food ingredients that are taxed at a state rate of six percent (6%)
or less pursuant to the provisions of § 67-6-228(a) and (b).

SECTION 2. This act shall take effect January 1, 2006, the public welfare requiring it.